

Self-Service Center
INSTRUCTIONS FOR FILING A SMALL CLAIMS PROPERTY
VALUATION APPEAL IN THE ARIZONA TAX COURT

Use the forms in this package only if you can say "yes" to all four (4) of these questions:

- (1) Do you want to do your own appeal, without a lawyer? and
- (2) Do you want the valuation of your property reduced ("valuation" is the full cash value of the property on the notice you received from the County)? and
- (3) Do you want the valuation reduced for this year - the current tax year? [If you didn't file this kind of claim for last year's valuation, it's too late to do it now!] and
- (4) Did you pay your taxes before they were delinquent (before or when they were due)?

If your answer to ALL FOUR (4) questions was "yes," you qualify - you can file your appeal. Just go ahead and fill out the enclosed forms. You must use black ink [or a typewriter if you have one] to fill out the forms. If you print, do it as big as you can -- and make it clear so we can read it.

On the first form [it says "Taxpayer's Name" at the top on the left-hand side] you will see little letters in ()'s -- "(a)" next to "Taxpayer's Name," "(b)" next to "Taxpayer(s)" a little further down the page on the left, and then if you look a couple of inches lower you will see a "(c)."

- ? Where you see the "(a)" print your name, address, and your home telephone number. Remember, do it as big as you can and with black ink -- and make it clear so we can read it.
- ? Where you see the "(b)" put down your name if you are the OWNER of the property. If both you and someone else [like your wife] are the OWNERS put down your name and the other person's name. We have to know who all the owners are.
- ? Where you see the "(c)" print the name of the County where the property is located [it may not be the same county you live in].
* * * * *
- ? Don't put anything in the space marked "Case No. _____" (the Clerk of Court will fill that in later). After the Clerk gives you a case number, you will have to use it on any correspondence with the court which may

include letters or motions or responses to motions. The case number is different from your parcel number -- which you will also have to use. A small claims Tax Court case number will be the letters "ST" followed by the year you filed and then 5 digits. For example, if your case is the first one filed in 1998, your case number would be ST 98-00001, and so on.

* * * * *

Now, go to #2 about halfway down the page. Put an "X" in one of those boxes:

- a) either the property you want reduced is your house OR
- b) the property you want reduced is not your house but some other property, real (land) or personal, AND the assessment the County put on it is NOT more than \$300,000. If the notice from the County said that they think the full cash value is more than \$300,000 STOP! You can't file your case in small claims tax court.

NOTE - it is not what you think the valuation should be, it's what the assessor has said he or she thinks it is. [That's why you are going to court -- because you think the assessor is wrong.]

- ? If the property you want reduced is your house or other property and the assessor has given it a full cash value of more than \$300,000, you can't file a small claims case. You can file an appeal, but it has to be in the regular Tax Court (it then becomes a "record" tax case - and it costs more to file that kind of case). See the instructions with the box around them on page 5.
- ? You don't have to do anything with #3 on this first page - just make sure you are the owner (if you're not, you can't file an appeal).
- ? Now look at #4. Here you have to print the address where we can find the property. Give the street address. If it doesn't have one, give us the legal description. DON'T GIVE US A POST OFFICE BOX NUMBER.
- ? Then print the parcel number of the property on the last line on the page. You can find that on the card from the assessor telling you what the full cash value is.
- ? Now go to #5. Print on the line with the \$ sign the value the assessor put on your property (it's on the notice the assessor sent you). On the second line include the tax year you are appealing.

- ? In #6 tell us all you can. If you need more room write on a separate piece of paper (don't write on the back of the page - the Clerk cannot microfilm when there is writing on both sides).
- ? In #7 tell us the dollar number you think the full cash value should be reduced to.

* * * * *

When you have answered all seven (7) things, sign the Complaint (above where it says "Taxpayer/Plaintiff Signature"). **Only one of the owners has to sign.** However, all owners have to be listed. Then to the left of your signature print the date.

That's all there is to the complaint - but you're not done yet. Now you have to fill out the "Cover Sheet." That should be the next sheet in this package. You can't miss it - it says:

In The Superior Court of Arizona
The Arizona Tax Court
COVER SHEET

Don't bother with the first line that starts "ST____." The Clerk of Court will fill that in after you file all these papers.

- ? Go down to where it says "TAXPAYER'S NAME *." Here you have to print in your name. Then on the back of the sheet tell us again who the other owners of the property are. Then, where it says "TAXPAYER'S ADDRESS" print your address (where you live, where we can send you things). Below that, where it says "TAXPAYER'S RESIDENT COUNTY" print the name of the county you live in - NOT the name of the county where the property is located (they may be the same, but for some people they are not).
- ? Next, you have to check one of the four (4) categories listed to tell us if you are not going to represent yourself in court and/or you have hired someone to do it for you. Check the right line to tell us whether the other person is an attorney, a CPA, an IRS agent, or a "representative" who has the approval of the Tax Court to appear in court. Then where it says "TAXPAYER'S REPRESENTATIVE" print the name of the person who is going to appear for you (and his or her State Bar number, if he or she is an attorney in Arizona).
- ? The next thing is the "DEFENDANT'S NAME*." That means the name of the county where the land is located.
- ? Over to the right of the page you see "REASON FEES NOT PAID." If you have already seen a judge and the judge said you don't have to pay a fee to file this

case (he or she "waived" or "deferred" the fees), put a check on the correct line "Deferred" or "Waived." Forget the line "Governmental Charge."

- ? Next is the "NATURE OF ACTION." This is important because it tells what kind of property you have and tells us something about what you are disputing. Most small claims Tax Court cases involve real property (usually property you live in or own), so you can put an "X" on one of the lines under the "PROPERTY TAX" heading. If you are not appealing the valuation of your real property but are appealing some other kind of tax, you'll need to look at the Arizona Revised Statutes or talk to a lawyer or consultant first to make sure you put an "X" in the right spot.
- ? Next put your signature on the very bottom line, just under where it says "To the best of my knowledge, all information is true and correct."

* * * * *

That's all there is to filling out the forms - but you're not done yet, there are still a few things to do:

- (1) Make two (2) copies of the papers you just completed. (You should now have an original complaint and cover sheet, a copy of each to be served on the defendant, and a copy of each for your records.)
- (2) Next, take the original of the complaint and the cover sheet to the Clerk of Court (or you may mail them in -- see below for those instructions). Give the Clerk both of the originals (complaint and cover sheet) and all of the copies (including your copy to keep) and your filing fee (make check payable to the Clerk of the Superior Court) (\$90.00 for a small claims case; \$190.00 for a "record" case). Ask the Clerk's office to "conform" the copy you are going to keep for yourself (all that means is that the Clerk's office will write a number on your copy and show that you have filed the original - this is to prove, in case anybody asks, that you did file an appeal). The case is now filed.

Whenever you have to call the Clerk of the Court about the case, give your name, the name of the case and its "ST" number -- this helps us to answer your questions.

All of the directions above assume you are going to file these papers in person [that you are actually going to take them to the Clerk's office and hand them to a person at the filing counter]. But you don't have to do that - you can file your appeal by mail. BUT DO NOT MAIL IT TO THE JUDGE. Mail it to:

**Clerk of the Superior Court
Attention: The Arizona Tax Court
Filing Counter
125 W. Washington St., Old Courthouse
Phoenix, AZ 85003**

If you do file by mail, make sure you send everything (including the copy of the complaint you are going to keep), include a note telling the Clerk you want your copy of the complaint "conformed," include a check for the filing fee made out to the "Clerk of the Court," and **(THIS IS VERY IMPORTANT)** include a self-addressed stamped envelope (34 cents postage) (so your conformed copy of the complaint can be sent back to you). If you forget to put a stamp on your self-addressed envelope, it will all just go into the trash. Your appeal will be filed, but you won't have proof of it.

In this packet of forms you will also find examples of a complaint and a cover sheet filled out the way they should be filled out.

If these instructions are too confusing and you need somebody to help you fill them out WE ARE NOT PERMITTED to do that for you - in person or over the phone - we have to refer you to the Self-Service Center for their list of lawyers, or the Maricopa County Bar Association Lawyer Referral Service (602-257-4434), or refer you to the Arizona Revised Statutes.

We have also included in this package a partial copy of the Tax Court Rules - which apply to your case even though you are in Small Claims Tax Court.

NOTICE TO ALL TAXPAYERS

All of the current year's taxes on the property whose value you want reduced must be paid before they become delinquent or your appeal may be dismissed by the Court. This includes taxes that come due after you have filed this

COM

Arizona

City

County

The County Assessor's Parcel Number for the property is: _____ - _____ - _____.

5. The taxing authority has placed a valuation on the property of \$_____ for the _____ tax year.
6. The valuation set by the taxing authority on the above property is excessive for the following reasons:

-

-

-

-

-

7. The Court should order the valuation reduced to \$_____

Date

Taxpayer/Plaintiff Signature

NOTICE TO TAXPAYER

All current year taxes on the property which is the subject of this lawsuit must be paid before they become delinquent, or your appeal may be dismissed by the Court. This includes taxes that come due after you have filed this appeal.

COM

IN THE SUPERIOR COURT OF ARIZONA
IN THE ARIZONA TAX COURT

C O V E R S H E E T

ST _____
(TAX CASE NUMBER-SMALL CLAIMS)

Pursuant to Rule 9 Rules of Practice, Arizona Tax Court, please provide the following information. (Type or Print). *List additional Taxpayers and Defendants on Reverse Side.

TAXPAYER'S NAME*

TAXPAYER'S ADDRESS

TAXPAYER'S RESIDENT COUNTY

Authority for taxpayer's representative to represent taxpayer: (Check One)

____ Attorney Licensed in Arizona ____ Arizona Resident Enrolled Agent with IRS
____ CPA Licensed in Arizona ____ Prior Approval of Tax Court

TAXPAYER'S REPRESENTATIVE _____
Name and State Bar Number if an Attorney

DEFENDANT'S NAME*

REASON FEES NOT PAID:

____ Governmental Charge
____ Deferred ____ Waived

NATURE OF ACTION

Place an "X" next to the one which describes the tax that is the subject of the case. If more than one, circle the predominant one.

PROPERTY TAX

County Property Located: _____
____ 461 Valuation or Classification
Appeal (A.R.S. §42-16168, - 16201/6)
____ 462 Illegally Collected Tax
(A.R.S. ? 42-11005)
____ 463 Unsecured Personal Property
____ 464 Other Property Tax Dispute

SALES AND USE TAXES

____ 471 State Sales or Use Tax Appeal
____ 472 City Sales or Use Tax

INCOME TAX

____ 481 Corporate
____ 482 Individual

OTHER TAXATION

____ 491 Luxury Tax
____ 492 Estate & Generation
Skipping Taxes
____ 493 Amusements & Sports
____ 494 Workman's Compensation
____ 495 Insurance
____ 496 Transportation
____ 497 Other Tax

To the best of my knowledge, all information is true and correct.

ADDITIONAL TAXPAYER(S)

ADDITIONAL DEFENDANT(S)

NOTICE

Effective July 1, 1987, and pursuant to Superior Court (Maricopa County) Local Rule 3.1(a), the Superior Court requests that a "Cover Sheet", which categorizes the cause of action, accompany any new action filed with the Superior Court in Maricopa County. For this purpose, the form on the reverse side has been developed. The cover sheet will result in increased accuracy of court records and statistics, and in reduced processing time for new case filings.

Forms will be made available at the Clerk of the Superior Court's Filing Counter.

PLEASE DO NOT INCLUDE THIS FORM WITH CASES WHICH HAVE ALREADY BEEN FILED. This form can only be processed at the time of filing of new complaints and petitions.

Thank you for assisting us with our efforts to improve service.

Self-Service Center
RULES OF PRACTICE
ARIZONA TAX COURT

RULE 31. Small Claims Procedures

RULES 1 through 30 apply to all Tax Court cases, including small claims. Rules 31 through 40 apply specifically to small tax claims.

Most taxpayers will need only the following Rules to conduct their small claims tax appeal. These Rules are provided for the convenience of the small claims taxpayer whose appeal is relatively simple and who may not have ready access to legal materials. If, however, the taxpayer finds that his or her particular appeal is more complicated, then the taxpayer is directed to consult the Arizona Rules of Court, 1994. This volume may be found at any Law Library.

If the taxpayer's property has a full cash value greater than \$300,000, then a record tax case must be filed. The taxpayer should stop at this point and consult an attorney or the Arizona Revised Statutes, Title 12 and Title 42.

RULE 32. Election

Omitted.

RULE 33. Reclassification when Defendant Taxpayer Elects

Omitted.

RULE 34. Reclassification when Requirements Not Met

If the Court determines that a case designated as a small tax claim does not meet the requirements of Section 12-172, Arizona Revised Statutes, the case will be reclassified as a record tax case, and a new TX-number will be assigned. Additional fees may be required and must be paid within 10 days of the notice to pay those fees.

RULE 35. Clerk to Serve Small Tax Complaint

When a small tax claim is filed, the Clerk of the Tax Court will serve a copy of the complaint on the applicable state or local taxing authority by mail.

The local Taxing Authority is the County Board of Supervisors in the County in which the property is located.

RULE 36. Non-Lawyer Representation in Small Tax Claims

In a small tax claim, a party may be represented by a person who is not an active member of the State Bar, if the Court allows it. Information about such representation is in writing, and is available from the Tax Court on request.

RULE 37. Dismissal before Judgment

A taxpayer may dismiss a small claims case before the entry of judgment by filing a Notice of Dismissal with the Clerk of the Tax Court. A dismissal by the taxpayer is with prejudice (meaning it cannot be re-filed).

RULE 38. Setting Small Claims for Trial

The Court will set a small tax case for trial so that it will be tried within 6 months (180 days) of notice to the Tax Court of the taxpayer's election that the case proceeds as a small claim.

Your case will be set for trial. That trial date will be approximately 4 months (120 days) from the date you file your appeal. If you reach an agreement with the Assessor's Office before the trial date, you need do nothing further. The trial date will be canceled.

If your case actually goes to trial, our address is:

Judge Jeffrey S. Cates
Old Courthouse, Suite 101
125 W. Washington
Phoenix, AZ 85003

Phone: 602-506-3551

RULE 39. Small Claims Hearings and Trials

All testimony in a small claims hearing or trial will be given under oath and the proceedings are not reported by a court reporter.

RULE 40. Introduction of Evidence

A small claims trial is informal. Any evidence may be received which assists the Court to arrive at a just and equitable determination of the case. Subject to the foregoing, the Arizona Rules of Evidence govern the taking of evidence, except that the Tax Judge or Commissioner may receive opinion evidence, hearsay, and documentary evidence on such foundation as the Court determines to be reliable.

Self-Service Center
**PETITION AND PAPERS FOR SMALL CLAIMS PROPERTY
VALUATION APPEAL IN THE ARIZONA TAX COURT
CHECKLIST**

Use the forms and instructions in this packet only if ALL of the following factors apply to your situation:

- ? You want to do your own appeal, without a lawyer representing you, AND,
- ? You want the valuation of your property reduced ("valuation" is the full cash value of the property on the notice you received from the County), AND,
- ? You want the valuation reduced for this year - the current tax year. (If you didn't file this kind of a claim for last year's valuation, it's too late to do it now!), AND,
- ? You paid your taxes before they were delinquent (before or when they were due).

READ ME: It is very important for you to know that when you sign a court document, you may be helping or hurting your court case. Before you sign any court document, or get involved with a court case, it is important that you see a lawyer to make sure you are doing the right thing. The Self-Service Center has a list of lawyers who can give you legal advice and can help you on a task-by-task basis for a fee. If you want to know more about our list of lawyers and our list of mediators, ask the Self-Service Center staff.